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AUTHOR Dawson, Marilyn Gardipee: Krogstad, Roland
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ABSTRACT

Designed to provide performance objectives and performance guides associated with current occupational information relating to the job content farm business manager, this Vocational-Technical Education Consortium of States (V-TECS) catalog lists eighty-two competences performed by farm business managers in the areas of obtaining and/or disposing of farm enterprises: managing and supervising the labor supply: managing crop, livestock, and machinery and equipment programs: managing farm buildings: managing the finances and taxes of the farm business: and performing general administrative services. (These competencies were derived from a search of job-based information provided in technical manuals, certification requirements, and other germane literature and from surveys of incumbent workers and supervisors.) Listed under each competence are (1) a performance objective which includes the conditions under which students will perform the objective, the performance required of the student after instruction has taken place, and a job-relevant standard for measuring successful performance of the objective: (2) a list of necessary tools and equipment: and (3) a performance guide or list of procedural steps identified as subordinate to task performance. (Appendixes contain a brief list of references and a cross-reference table of duties, competences, and performance objectives.) (MN)

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VOCATIONAL-TECHNICAL
EDUCATION CONSORTIUM
OF STATES

FARM BUSINESS MANAGER

A CATALOG OF TASKS, PERFORMANCE OBJECTIVES, PERFORMANCE GUIDES, TOOLS, AND EQUIPMENT

Developed by

Marilyn Gardipee Dawson

with

Roland Krogstad

Bureau of Research, Student & Professional Development
Wisconsin Board of Vocational, Technical & Adult Education
Madison, Wisconsin 53702

Revised for use in South Carolina

September 14, 1979

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ORGANIZATION OF TASKS FOR INSTRUCTION

This addendum provides a recommended sequencing of the tasks which will comprise the performance-based curriculum for the Farm Management portion of the Agricultural Production, Business Management course in South Carolina. The organization of these tasks was accomplished by a committee whose membership included Frank R. Stover, State Supervisor, Agricultural Education, Office of Vocational Education, Chairman; William A. Whitfield, Agriculture Teacher, Saluda; William S. Wilkins, Agriculture Teacher, York; Harold Clinkscales, Agriculture Teacher, Crescent; Freddie Waltz, Agriculture Teacher, Pelion; William E. Wyrick, Curriculum Coordinator, Office of Vocational Education.

Several tasks which fell below the 89.99 percent level (page 8) were considered essential to the curriculum in South Carolina and have been included in the list.

Using this list as the foundation for the performance-based curriculum, an instructional unit can be developed for each task. The data provided (pp. 13-94) in the form of performance objectives, tools/equipment and performance guides, for the majority of these tasks, will prove to be invaluable during the preparation of the instructional units.

TASKS/UNITS OF INSTRUCTION

Instruction Sequence	Tasks/Units	PO/Page Number
1	Establish and record personal and family goals	1/13
2	Establish and record farm financial goals	2/14
3	Develop plan for type and size of farm enterprise	3/15
4	Obtain title to farm real estate	4/16
5	Complete farm rental/lease agreement	5/17
6	Transfer farm ownership	8/20
7	Purchasing building insurance	6/18
	Purchase crop insurance	25/37
	Purchase livestock insurance	39/51
	Purchase machinery and equipment insurance	48/60
8	Purchase liability insurance	7/19
	Apply for collection on insured crops	26/38
	Apply for collection on livestock insurance	39/51
	Apply for collection on machinery and equipment insurance	
	Apply for collection on building insurance	
9	Develop a plan for amount of labor needed	9/21
10	Develop employee work schedules	13/25
11	Train workers, using a demonstration performance method	12/24
12	Establish and record pay scale and benefits for workers	11/23
13	Hire and dismiss workers	10/22
14	Prepare farm payroll records	15/27
15	Contract for custom service	14/26
16	Prepare land use plan (field layouts, rotations, etc.)	16/28
17	Enroll in and review Soil Conservation Service (SCS) practices	21/33
18	Enroll in Agricultural Stabilization Conservation Service (ASCS) Program	20/32
19	Prepare plan for cropping program (types, varieties, amounts, etc)	17/29
20	Develop budgets for changing crop program	18/30
21	Prepare inventory of harvested crops	19/31
22	Contract for custom crop production harvesting services	22/34
23	Contract out to perform custom crop services for others	23/35
24	Obtain certification for pesticide application	
25	Develop crop marketing plan	24/36
26	Develop plan for purchase and operation of irrigation system	27/39
27	Develop plan for fertilizer need	28/40
28	Develop plan for pesticide need	29/41
29	Develop plan for seed/plant needs	30/42
30	Develop livestock program plan (selection of types, breeds, grades, numbers, etc.)	31/43
31	Develop budgets for changing the livestock program	33/45
32	Develop plan for raising young stock	32/44
33	Develop plan for livestock feeding program	34/46
34	Develop livestock/livestock products marketing plan	35/47
35	Market livestock/livestock products	36/48
36	Contract for breeding services	37/49
37	Enroll in livestock improvement program	38/50
38	Prepare inventory of farm machinery and equipment	41/53
39	Develop budgets for changing the machinery and equipment program	40/52
40	Sell farm machinery and equipment	
41	Trade farm machinery and equipment	42/54
42	Secure machinery and equipment by purchase, rent or lease	43/55
43	Prepare inventory of machinery and equipment repair parts, fuel, oil and grease	44/56
44	Develop plan for machinery and equipment maintenance program	49/61
45	Purchase machinery/equipment repair parts	46/58
46	Purchase welding supplies	47/59
47	Purchase fuel, oil and grease for machinery/equipment	45/57
48	Develop a plan for expansion/new farm buildings	50/62
49	Develop plan for repairing/remodeling/ improving farm buildings	51/63
50	Acquire buildings by purchase, rent, lease, etc	52/64
51	Purchase building supplies (paint, cleaners, nails, etc.)	53/65

Instruction Sequence	Tasks/Units	PO/Page Number
52	Calculate and record depreciation	54/66
53	Calculate and record net worth of farm business	55/67
54	Calculate and record labor income	56/68
55	Calculate and record management income	57/69
56	Complete a comparative trend analysis table	58/70
57	Complete a farm profit and loss statement	59/71
58	Calculate and record operating margin	60/72
59	Calculate and record net cash operating income for a year	61/73
60	Calculate and record capital gains or losses	62/74
61	Calculate and record personal and farm share of expense	63/75
62	Calculate and record monthly/yearly farm receipts	64/76
63	Calculate and record monthly/yearly farm operating expenses	65/77
64	Balance bank statements	66/78
65	Develop and negotiate credit plan for the farm business	67/79
66	Develop plan for bestowing the estate	68/80
67	Fill out income tax form: Income or Loss Schedule	69/81
68	Fill out federal income tax capital gains or loss schedule	70/82
69	Fill out federal income tax investment credit schedule	71/83
70	Fill out federal income tax FICA schedule	72/84
71	Complete federal income tax partnership corporation schedule	
72	Complete federal income tax form 1040	73/85
73	Complete state income tax form	74/86
74	Contract for professional management services	75/87
75	Keep crop production records	76/88
76	Contract for veterinarian services	77/89
77	Complete livestock records	78/90
78	Contract for machinery and equipment repair services	79/91
79	Record machinery/equipment services	80/92
80	Contract for financial record keeping services	81/93
81	Select tax consultant services	82/94

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Vincent Baum, Farmer
Appleton, Wisconsin

Laura Beane, Farmer
Fort Atkinson, Wisconsin

Bill DiVall, Agriculture Instructor
Fox Valley VTAE District
Appleton, Wisconsin

Ron Elmhorst, Agriculture Coordinator
Mid-State VTAE District
Marshfield, Wisconsin

Barbara Foye, Curriculum Specialist
Waukesha County Technical Institute
Pewaukee, Wisconsin

Bob Luening, Prof.,Agricultural Economics
University of Wisconsin
Madison, Wisconsin

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INTRODUCTION

The Vocational-Technical Education Consortium of States (V-TECS) is a cooperative research and development venture among 16 states and three associate agencies. The state membership consists of Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Maryland, Michigan, Mississippi, New York, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia and Wisconsin. The associate members are the Air Training Command of the U.S. Air Force, the U. S. Army Training and Doctrine Command, and the Naval Education and Training Command of the U.S. Navy. V-TECS is a component of the Commission on Occupational Education Institutions, Southern Association of Colleges and Schools.

V-TECS has developed an effective system for eliminating duplication of efforts, reducing production costs and providing high quality research-based materials that are transportable from developer to user states.

The primary products of V-TECS are comprehensive data, computer information banks and job relevant catalogs of performance objectives and performance guides. To insure confidence in the products, each product is developed according to established procedures as presented in the V-TECS Technical Reference Handbook.

The major components in the production cycle consisted of: (1) identification of job titles for specific areas of the occupation for which a task list is to be developed, (2) development of a task list within the domain of job titles, (3) comprehensive interviewing

of job incumbents validating the task list, (4) selection of a random sampling of incumbent workers from the population of identified workers within the survey area, (5) administration of the occupational inventory to the sample of incumbent workers, (6) analysis of data collected from the sample of workers, (7) identification and training of a writing team, (8) conversion of job-relevant task statements into performance objectives and performance guides, (9) analysis of information from the field review process, and (10) preparation of the final catalog.

DEFINITION OF TERMS

CATALOG. A comprehensive collection of performance objectives, performance guides and related data developed in specific domain.

DICTIONARY OF OCCUPATIONAL TITLES CODE. (D.O.T. CODE). A document published by the U.S. Department of Labor, Employment and Training Administration. This publication groups occupations into systematic occupational classification structures based on interrelationships of job tasks and requirements.

DOMAIN (OCCUPATIONAL DOMAIN). A group of job titles that are related on the basis of required skills and knowledge.

DUTY. A cluster of related tasks performed by incumbent workers in an occupational domain.

EDUCATIONAL CONSORTIUM. A group of state agencies, institutions, or other entities which have been legally constituted through letters of commitment, agreements, or by assignments of higher authorities to work together toward the solution of problems in education. A Consortium for the purposes of this work, must have membership from autonomous agencies and institutions which cut across state boundaries as they attempt to solve problems or meet goals.

FIELD REVIEW SURVEY. The procedure for collecting ratings on the utility and format of the performance objectives and performance guides to aid in refining and further developing the finished catalog.

JOB. A group of tasks performed by a job incumbent.

OCCUPATIONAL INVENTORY. A survey instrument listing tasks performed and tools and equipment used by job incumbents in an occupational domain.

OCCUPATIONAL SURVEY. The procedure for collecting data to identify the duties and tasks that comprise one or more jobs, job types or information concerning such duties.

OFFICE OF EDUCATION CODE (O.E. CODE). A code developed by the U.S. Office of Education to identify a specific cluster of related jobs for training program identifications.

PERFORMANCE GUIDE. A series of steps required for performance of a task, arranged in the sequence ordinarily followed.

PERFORMANCE OBJECTIVE. A statement, in precise measurable terms, of a particular behavior to be exhibited by a learner under specified conditions, including a standard of performance.

STANINE VALUES. The stanine is a rating scale of 1 - 9 which provides for a distribution of items across a numerized range assigned to the items. Stanine values are computed using the following calculations:

Stanine Value	Percentage	
9	4	Top
8	7	
7	12	
6	17	
5	20	Middle
4	17	
3	12	
2	7	
1	4	Bottom
Range 1 - 9	100%	Total

TASK. A unit of work activity which constitutes logical and necessary steps in the performance of a duty. A task has a definite beginning and ending point in its accomplishments and generally consists of two or more definite steps.

TASK ANALYSIS. A process of reviewing actual job content and context in business and industry for application to the development of performance objectives and quality control within a program of vocational-technical education.

TASK LIST. A listing of tasks performed by incumbent workers within a domain of interest. An example is a listing of all tasks performed by an automotive mechanic or by a worker in ornamental horticulture.

TASK TIME-SPENT INDEX. An index of relative time-spent on each task within a domain of interest and appearing on a task list. The task time-spent index is computed from scientifically selected samples of incumbent workers who respond to task listings.

WRITING TEAM. A team of people representing instructors with subject matter expertise, local or state supervisors in the domain being developed, workers, and supervisors of incumbent workers whose function is to analyze occupational data and develop performance objectives for specific D.O.T. areas.

PURPOSE OF THE CATALOG

This catalog was desinged to provide performance objectives and performance guides associated with current occupational information relating to the job content of Farm Business Manager.

Listed below are several of the intended uses of the catalog:

1. Objectives may be incorporated into existing programs.
2. Performance objectives may be used to test effectiveness of instruction in terms of measurable student achievement.
3. Performance objectives may be used to determine entering student competencies, thus allowing for advanced placement, individualization of instruction, etc.
4. Measurement outcomes may be used to accept, improve, or reject an instruction procedure or system.
5. Performance guides may be used as a blueprint for designing curriculum which will support selected performance objectives.
6. Performance guides may be used as teaching points for instructors who choose to develop supporting instructional objectives which are interim rather than terminal in nature.

DEVELOPMENT OF THE CATALOG

The methodology in the development of the catalog of performance objectives and performance guides for tasks performed by farm business managers is described in the following paragraphs.

Preliminary Research

The study began with an extensive survey of literature. This survey was conducted in order to more clearly define the occupation of farm business manager, to identify literature which might be useful in developing the occupational inventory and to identify other information which might be useful in further catalog development. The findings and implications of this research are described more fully in the Domain Report for Farm Business Manager. The preliminary occupational inventory was developed from information obtained by means of the literature search. This inventory was further refined through the suggestions and revisions of farm business managers, their supervisors and instructors in the domain area. This final Occupational Inventory for Farm Business Managers was administered to a random sample of farm managers to determine equipment used, tasks performed and time spent performing each task.

Description of the Sample

The target population was identified as managers of farms of a size of 100 acres or more. These workers may be employed as farm owners/operators or farm renters/operators; they may be employed as managers of farms, such as individuals, family farms, partnerships or cooperations.

In order to identify the farms to be included in the study, a random selection of 158 farms was drawn from Wisconsin County Plat Book listings of farms of 100 acres or more. ("Plat" is a plan map or chart of a piece of land with actual or proposed features.) Farms that meet the criteria of this sample were found in fourteen of Wisconsin's sixteen Vocational, Technical and Adult Education Districts.

Farm training instructors from the VTAE districts conducted personal interviews to complete the survey, with an inventory return rate of 80+ percent rate of return. The reliability of the respondents of the occupational survey as determined by Coefficient Alpha was .8093.

Analysis of Data

The occupational inventory survey provided later data for five reports provided by computer programs developed by V-TECS. The description title of these reports are: (1) Time Spent Index by Task; (2) Duties and Tasks Listings; (3) Percentage of Members Performing by Tasks; (4) Tool and Equipment Listing; (5) Tools and Equipment by Percentage Rating. The data from these reports provided the base which the writing team utilized in selecting tasks to be converted into performance objectives with supporting performance guides. A complete listing of all tasks identified in the survey are listed in Appendix D. Procedures established by V-TECS for selection of tasks used in this catalog were identified as follows:

(1) Customarily, the time-spent factor is the primary consideration for selection of tasks. However, the writing team adjudged that because of the diverse demands of this occupation, those tasks with 30 percent or more workers performing would be as significant an indicator as the time-spent factor. Therefore, tasks falling in the upper ten percent of a worker's time and as reported by the upper 70 percent of the workers were considered for inclusion. The exceptions to these criteria were those tasks that were considered to be parts of other selected tasks or were too simple to merit objectives and performance guides.

(2) Tasks falling below the 89.99 percent level by cumulative sum of average time spent by all members and 29.99 percent members performing were eliminated. The exceptions were those tasks deemed essential by the writing team.

The Writing Team

The eight members of the writing team were selected so as to include farmers, agriculture instructors, a local supervisor (education) in the domain area, a state supervisor of incumbent workers and a curriculum development specialist. The competencies that the members brought to the team were farm management, content expertise, curriculum development, instruction in the domain area, job proficiency, job supervision, task analysis and technical writing/editing.

The first meeting of the writing team was for two consecutive working days. The training of the writing team was conducted by state V-TECS personnel with the assistance of a central V-TECS staff member. Team members were oriented to the V-TECS catalog developmental process and prepared in the techniques necessary to write performance objectives and performance guides. They were then assigned groups of tasks according to their areas of expertise and proceeded to write performance objectives and performance guides for these tasks. The team completed the writing in approximately four weeks, at which time it reconvened for one working day. At this meeting, team consensus was achieved on the content of performance objectives, performance guides, tools and equipment.

The first draft from the writing team was sent to V-TECS Central Staff for approval for use in the field review.

These team members were exceptionally industrious and accessible. It is suggested that in future writing team efforts, that each member be asked to submit his/her first three - five performance objectives and performance guides for review by the team coordinator/project director.

This would give both the team member and the coordinator an early opportunity to resolve problems or answer questions that would save time for the team members as individuals and the writing team as a group.

The Field Review

Field review techniques were established to ensure quality control, to provide continuity of format and to guarantee the objectives to be job-related. The purpose of the field review was to provide input from a carefully selected group of persons who performed the following tasks: (1) reviewed all sections of the catalog; (2) edited for format and technical content; (3) evaluated each stated duty and task, performance objective and performance guide.

Field review of this catalog was conducted by the coordinator in a one-to-one interview with each team member. The field review team was asked to analysis and provide further information on standards, conditions, behaviors or the steps necessary in performing the tasks. Ten individuals were identified to serve on the field review team. The input from the field review was examined and used in the completion of the final catalog. The field review provided information on the writing, format and comments relating to a variety of educational needs and demands.

ELEMENTS OF THE CATALOG

This catalog is comprised of performance objectives and performance guides which were prepared from job-related task statements from the Occupational Inventory.

Each performance objective contains the following elements:

1. the condition under which the student will perform the objective,

2. the performance required of the student after instruction has taken place, and

3. a job-relevant standard for measuring successful performance of the objective.

The source of the standard for each objective is documented from one of the three sources outlined below:

1. The primary source of performance standards is job-based information provided in technical manuals, certification requirements, or other germane literature.

2. The secondary source of performance standards is the level of performance agreed upon by incumbent workers and supervisors who serve on the writing team or as consultants to the team.

NOTE: In management tasks as are included in the occupational area, there is an unusually high degree of subjectivity. Consequently, many of the standards of acceptable performance describe the basis for an instructor's concurrence, then stating simply that he/she must concur after reviewing the information available. Example: Performance Objective No. 55, which reads, "...instructor must confirm that calculations and recordings measure net worth gain from productivity on a cost basis and net worth at market value."

3. The third source of performance standards is the subject matter specialists on the writing team. However, specialists are used as resources when the first two sources are unavailable.

The source of the standard and page number are identified in parentheses after each performance objective, i.e., (1) or (5, 49). The first number in the parentheses refers to a source identified in the References and the second number, if there is one, refers to the page number. If the source was found in a publication with unnumbered pages, only the number from the list of References is cited, i.e. (10). In cases where the writing team paraphrased a standard, but felt the need to show credit, this is so indicated with a slash, i.e. (1/5, 346). When multiple sources are cited, they are separated with semicolons, e.g. (6, 210; 8, 150-153). Sources of standards in no way imply that this is the only source of an appropriate standard and certainly should not be construed as a blanket endorsement of the organization or publication from which the standard was secured. There may be other valid sources in addition to the one cited.

The performance guides which accompany the objectives are procedural steps identified as subordinate to task performance. They may require slight modification because of equipment differences, availability of tools, and local practice, and are <u>suggested</u> items. Only one performance guide is given per item, though there may be several ways to approach the objective.

PERFORMANCE OBJECTIVES AND PERFORMANCE GUIDES

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Establish and record personal and family goals

---

1. PERFORMANCE OBJECTIVE

Given a list of present family resources, family choices and available alternatives and the tools/equipment listed below, establish and record family goals that reflect these choices. Instructor must be satisfied that goals are compatible to individual/family resources. (1)

TOOLS/EQUIPMENT

Paper
Pencil

PERFORMANCE GUIDE

1. Appraise and analyze physical and human resources and capabilities.
2. Identify individual family and business goals.
3. List available alternatives.
4. Assess available alternatives.
5. Select/record suitable alternatives.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Establish and record farm financial goals

---

2. PERFORMANCE OBJECTIVE

Given the present factors of production (land, labor, capital and management), established family goals and the tools/equipment listed below, establish and record farm financial goals that are compatible with individual family resources. (1)

TOOLS/EQUIPMENT

Calculator
Paper
Pencil

PERFORMANCE GUIDE

1. Review individual and family goals.
2. Determine cash income needs.
   a. Family living.
   b. Family retirement program.
   c. Operating expenses.
   d. Debt retirement.
   e. Capital purchases.
3. Assess available factors of production.
4. List available factors of production.
5. Calculate cash and/or accrual income sources.
6. Analyze actual financial performance of similar situations, personal past performance and planned performance.
7. Review disposal tax strategies of capital assets.
8. Select and record farm financial goals.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Develop plan for type and size of farm enterprise

---

3. PERFORMANCE OBJECTIVE

Given goals, abilities and resources and the tools/equipment listed below, develop plan for type and size of farm enterprise. Completed plans must be reviewed by instructor who has access to all planning information. Instructor must confirm that plans will assure type and size of farm enterprise to support family living and provide repayment ability needed to maintain the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Budgeting Guides
Agriculture Trade Journals
Calculator

PERFORMANCE GUIDE

1. Review personal and family goals.
2. Evaluate personal interests, experience and management abilities.
3. Identify enterprises compatible with goals and abilities.
4. Inventory present resources: climate, land, market availability, labor, capital and management.
5. Determine size and mix of resources.
6. Select enterprise best suited to present resources.
7. Draft plan.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Obtain title to farm real estate

---

4. PERFORMANCE OBJECTIVE

Given information on abstract and/or title insurance, and legal opinion, obtain title to farm real estate. Instructor must be satisfied that the title will provide unencumbered ownership. (1)

PERFORMANCE GUIDE

1. Request updated abstract and/or title insurance.
2. Contract for legal opinion on abstract.
3. Determine acceptance or rejection of abstract and/or title insurance based on information available.
4. Provide for safe storage.
5. Obtain title.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Complete farm rental/lease agreement

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5. PERFORMANCE OBJECTIVE

Provided a case situation which describes rental/leasing needs and the tools/equipment listed below, complete a farm rental/lease agreement. The agreement must meet the leasee's needs, as interpreted by the instructor, using the case information provided. (1)

TOOLS/EQUIPMENT

Lease Forms

PERFORMANCE GUIDE

1. Review/evaluate alternative methods of rental/lease.
2. Determine appropriate method of rental/lease.
3. Secure appropriate lease form as guide.
4. Retain legal counsel.
5. Adapt necessary parts of lease form to meet needs of the farm enterprise.
   a. Option to purchase.
   b. Improvement credit.
6. Review lease with attorney(s) for possible changes/termination.
7. Obtain signature of all interested parties.
8. Furnish each interested party with copy of completed signed lease.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Purchasing building insurance

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6. PERFORMANCE OBJECTIVE

Given size and value of each building, risk and available insurance and the tools/equipment listed below, contract for insurance coverage. Instructor must be satisfied that insurance coverage will provide an amount for replacement sufficient to maintain the enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Camera
Measuring Tape
Paper
Pencil

PERFORMANCE GUIDE

1. Define insurance terms.
2. Measure size of all buildings.
3. Appraise value of each building.
   a. Replacement value.
   b. Use value.
   c. Resale value.
   d. Depreciated value.
4. Select method of valuation.
5. Determine risks.
6. Obtain interpretation of insurance coverage.
7. Compare available insurance.
8. Check for accurate description of property.
9. Contract for adequate coverage.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Purchase liability insurance

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7. PERFORMANCE OBJECTIVE

Given risk and exposure to liability, farm value, limits of protection needs, available rates and coverage, farm record books and the tools/equipment listed below, obtain liability insurance. Instructor must be satisfied that liability insurance is adequate for the type of risks involved on the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Insurance Bulletins/Periodicals/Magazines
Calculator
Consumers' Handbook for Insurance
Farm Management Service Publications
Farm Produce Price Lists
Machinery Price Lists
Record Books

PERFORMANCE GUIDE

1. Analyze risk and exposure to liability.
2. Assess farm value.
3. Evaluate limits of liability needs.
4. Consult/compare available insurance rates and coverage.
5. Obtain interpretation of insurance coverage.
6. Contract for desired coverage.

Duty: OBTAINING AND/OR DISPOSING OF THE FARM ENTERPRISE

Task: Transfer farm ownership

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8. PERFORMANCE OBJECTIVE

Given access to appraisal, transfer and tax information, legal counsel, family goals and the tools/equipment listed below, obtain transfer of farm ownership. Instructor must confirm that transfer of farm ownership satisfies the needs of the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Complete Farm Management Informational Resource
Farm Management Service Publications
Income Tax Guides
Record Books

PERFORMANCE GUIDE

1. Review family goals.
2. Obtain legal counsel.
3. Retain qualified appraiser.
4. Review income tax obligations/implications.
5. Review potential investment credit recapture.
6. Review potential depreciation recapture.
7. Evaluate potential tax savings of business ownership methods.
   a. Sole ownership.
   b. Partnership.
   c. Corporate ownership.
8. Establish timetable for transfer of ownership.
9. Establish selling price.
10. Evaluate partial transfer technique.
    a. Profit sharing.
    b. Tenant share.
    c. Farm operating agreement.
    d. Gifting.
11. Select buying/selling plans.
    a. Partial sale.
    b. Installment sale.
    c. Cash sale.
12. Obtain transfer of farm ownership.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Develop a plan for amount of labor needed

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9. PERFORMANCE OBJECTIVE

Given assessment of available labor and labor needs and the tools/ equipment listed below, develop plan for amount of labor needed. Instructor must confirm that the plan and labor supply are compatible to the needs of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Bulletins
Budget Materials
Complete Farm Management Informational Resources
Farm Management Service Publications

PERFORMANCE GUIDE

1. Assess amount of labor required.
2. Assess available labor force.
   a. Family members.
   b. Hired help.
3. Study feasibility of additional mechanization to extend labor supply.
4. Study feasibility of eliminating or changing size of an enterprise to adjust to labor supply.
   a. Part-time employees.
   b. Full-time employees.
5. Plan for amount of labor needed.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Hire and dismiss workers

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10. PERFORMANCE OBJECTIVE

Given assessment of labor needed, competencies required, potential employee(s), training record, record of employee performance and the tools/ equipment listed below, hire and/or dismiss worker(s). Instructor must agree that the qualifications of employees retained can be expected to meet the needs of the farm enterprise.

TOOLS/EQUIPMENT

Agriculture Bulletins
Complete Farm Management Information Resource
Current Periodicals
Farm Management Service Publications
Government Regulations Publications (Federal Register)

PERFORMANCE GUIDE

1. Assess the amount of labor needed.
2. Assess degree of competency required.
3. Contact prospective employees.
4. Interview prospective worker(s).
5. Instruct potential employee as to responsibilities and requirements of the job.
6. Plan for potential promotion.
7. Hire worker(s).
8. Assess employee performance.
9. Establish/document any cause for dismissal.
10. Dismiss employees.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Establish and record pay scale and benefits for workers

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11. PERFORMANCE OBJECTIVE

Given access to employee wage, hour and tax information, potential benefits for workers and the tools/equipment listed below, establish pay scale and benefits for workers. Instructor must be satisfied that the developed pay scale and benefits assure competitive compensation for retention of qualified employees. (1)

TOOLS/EQUIPMENT

Current Periodicals and Magazines that Provide Help Wanted Position Desired Ads
Farmer's Tax Guide
Farm Management Information Resource
Farm Management Service Publications

PERFORMANCE GUIDE

1. Assess worker's background and experience.
2. Establish wage incentives.
3. Establish and record base pay.
4. Establish fringe benefits.
5. Establish and record dollar value of fringe benefits.
6. Establish and record tax advantages of fringe benefits.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Train workers, using a demonstration performance method

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12. PERFORMANCE OBJECTIVE

Given the description of a worker's background and experience, itemized training required and the tools/equipment listed below, train the worker. Upon completion, the worker must be able to perform each task assigned to the minimum competence specified. (1)

TOOLS/EQUIPMENT

Agriculture Bulletins
Complete Farm Management Information Resource
Current Agriculture Periodicals and Magazines
Farmer's Tax Guide
Farm Management Informational Resource
Farm Management Service Publications

PERFORMANCE GUIDE

1. Assess worker's background and experience.
2. Select task for which skill is lacking.
3. Demonstrate the task.
4. Have worker demonstrate same task.
5. Evaluate worker's performance.
6. Re-train, where needed.
7. Repeat procedure for remainder of tasks.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Develop employee work schedules

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13. PERFORMANCE OBJECTIVE

Given amount and ability of available labor, labor timetable, tax assignment, supervision plan and the tools/equipment listed below, develop employee work schedules. Instructor must be satisfied that the work schedule provides the labor and time allotment for proper task performance. (1)

TOOLS/EQUIPMENT

Work Record Book

PERFORMANCE GUIDE

1. Assess amount and ability of available labor.
2. Assess times and season for work assignments.
   a. Milking.
   b. Crop planting/harvesting.
   c. Holidays, vacation, etc.
   d. Unplanned absences (emergencies, etc.).
3. Assess minimum and maximum labor needs.
4. Assign responsibility for work tasks.
5. Complete employee work schedules.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Contract for custom service

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14. PERFORMANCE OBJECTIVE

Given a need for custom services, comparative analysis, legal opinions and the tools/equipment listed below, contract for custom service. Instructor must approve the operation quality and economic judgment of the custom service contract. (1)

TOOLS/EQUIPMENT

Breakeven Analysis
Budgeting Bulletins
Calculator
State Custom Rate Guides

PERFORMANCE GUIDE

1. Determine custom service required.
2. Budget for the custom service.
3. Select custom service operator with desired tools and equipment.
4. Negotiate details of agreement/contract.
5. Retain legal advisor.
6. Contract for custom service and arrange for payment at time of service.

Duty: MANAGING AND SUPERVISING THE LABOR SUPPLY

Task: Prepare farm payroll records

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15. PERFORMANCE OBJECTIVE

Given access to gross wages, withholding items, net wages, payroll rules and regulations and the tools/equipment listed below, prepare farm payroll records. Instructor must be satisfied that records are in compliance with government rules and regulations.

TOOLS/EQUIPMENT

Calculator
Complete Farm Management Information Resource
Income Tax Guides
Payroll Forms (Social Security, Federal Income Tax, State Income Tax, Workmen's Compensation, Profit Sharing Plans, etc.)
Payroll/Tax Literature with Rules and Regulations Outlined
Record Books

PERFORMANCE GUIDE

1. Record gross wages.
2. Record items withheld by employer.
3. Record items paid by employer.
4. Record net wages.
5. Record deposits made to Social Security, Federal Income Tax, State Income Tax, Workmen's Compensation, Profit Sharing Plans, etc.
6. Record and prepare detailed statement for employer, employee and government agencies.

Duty: MANAGING THE CROP PROGRAM

Task: Prepare land use plan (field layouts, rotations, etc.)

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16. PERFORMANCE OBJECTIVE

Given access to alternatives for crop production, crop selection and tools/equipment listed below, prepare land use plan. Instructor must confirm that land use plan meets required conservation standards (soil conservation service), has suitable crop selection and crop rotation to maximize production for the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Stabilization Conservation Service Plan
Crop Record Book
Soil Conservation Map
Soil Conservation Plan

PERFORMANCE GUIDE

1. Obtain soil conservation service map and determine:
   a. Soil capabilities.
   b. Soil limitations.
   c. Conservation requirements.
   d. Cash crop production.
   e. Livestock feed production.
2. Assess soil capabilities and requirements.
3. Select the crops to be grown.
4. Establish field layout and crop rotation plan.

Duty: MANAGING THE CROP PROGRAM

Task: Prepare plan for cropping program (types, varieties, amounts, etc.)

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17. PERFORMANCE OBJECTIVE

Given productive capability of available land, list of potential crops and the tools/equipment listed below, prepare plan for cropping program. Instructor must confirm that cropping plan is workable and economically feasible for the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Crops/Budget Comparison Analysis
Department of Agriculture Crop and Livestock Handbook
Farm Equipment Catalogs
Farm Supply Catalogs
Paper
Pencil
Production Marketing Publications

PERFORMANCE GUIDE

1. Assess productive capability of available land.
2. Select crops that could be grown.
3. Prepare budget for each of these crops.
   a. List all costs.
   b. Project income from crops.
4. Compare crop budgets.
5. Select crop or crops to be grown.
6. Prepare list of the amount of all seed, fertilizer, chemical and equipment needs for selected crops.
7. Assess credit needs for selected crops.
8. Prepare plan for cropping program.

Duty: MANAGING THE CROP PROGRAM

Task: Develop budgets for changing crop program

18. PERFORMANCE OBJECTIVE

Provided crop enterprise description, past crop and financial records and the tools/equipment listed below, develop budget for changing the crop program. Instructor must confirm that comparisons justify changes in the crop program and that the budget includes resources and anticipated expenditures of the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Crop/Budget Agriculture Publications
Past Crop and Financial Records
Planning Prices

PERFORMANCE GUIDE

1. Study crop budgeting techniques.
   a. Cash crop.
   b. Livestock.
2. Select appropriate crop program.
3. Compute variable costs, fixed costs and returns.
4. Develop budget for changing crop program.
5. Plan evaluation during growing season.

Duty: MANAGING THE CROP PROGRAM

Task: Prepare inventory of harvested crops

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19. PERFORMANCE OBJECTIVE

Given crop storage units and the tools/equipment listed below, prepare inventory of harvested crops. Instructor must confirm that completed inventory is in agreement with marketing and harvesting records. (1)

TOOLS/EQUIPMENT

Calculator
Inventory and Crop Record Forms
Measuring Tape
Price List
Tables for Estimating Physical Amounts of Crop in Storage

PERFORMANCE GUIDE

1. Select method of yield measurement.
2. Select method of yield testing.
3. Calculate yield.
4. Measure available storage units.
5. Calculate present content of storage units.
6. Determine the dollar value.
7. Record the inventory (physical and dollar value).

Duty: MANAGING THE CROP PROGRAM

Task: Enroll in Agricultural Stabilization Conservation Service (ASCS) Program

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20. PERFORMANCE OBJECTIVE

Provided with specific requirements for participation, benefits and costs of participation, tax implications, and tools and equipment listed below, enroll in Agricultural Stabilization Conservation Service (ASCS) Program. The instructor must be shown that the decision of participation or non-participation is most advantageous to the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Complete Farm Management Information Resource
Newspapers
Radio
Telephone
Television

PERFORMANCE GUIDE

1. Review Agricultural Stabilization Conservation Service (ASCS) Program for the current year.
2. Obtain specific program requirements from ASCS office.
3. Identify payments and total benefits of the program as it relates to the farm enterprise on an annual basis.
4. Identify offsetting gains.
5. Review tax implications.
6. Obtain membership Agricultural Stabilization Conservation Service Program.

Duty: MANAGING THE CROP PROGRAM

Task: Enroll in and review Soil Conservation Service (SCS) practices

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21. PERFORMANCE OBJECTIVE

Given an economic impact study, cost sharing information and the tools/equipment listed below, enroll in and review Soil Conservation Service (SCS) practices. Instructor must confirm that the practices to be adopted will conserve resources of the farm enterprise. (1)

TOOLS/EQUIPMENT

Budget Information
Crop Plan
Field and Soil Map
Livestock Plan
Soil Conservation Information
Soil Conservation Plan

PERFORMANCE GUIDE

1. Contact Soil Conservation Service.
2. Join Soil Conservation District.
3. Request Soil Conservation Plan.
4. Determine economic impact of plan.
5. Contact ASCS for cost sharing for certain practices.
6. Obtain Soil Conservation Service membership.
7. Arrange for services (anrual).

Duty: MANAGING THE CROP PROGRAM

Task: Contract for custom crop production/harvesting services

22. PERFORMANCE OBJECTIVE

Given the need for services, availability of services and the tools and equipment listed below, contract for custom crop production/harvesting services. Instructor must be satisfied that contract meets the needs of the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Complete Farm Management Information Resource

PERFORMANCE GUIDE

1. Assess needed services.
2. Assess availability of needed services.
3. Assess reliability of providers of services.
4. Compare prices and amounts of services offered.
5. Select provider of service.
6. Obtain contract for services.

Duty: MANAGING THE CROP PROGRAM

Task: Contract out to perform custom crop services for others

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23. PERFORMANCE OBJECTIVE

Given cost and economic analysis of custom crop service and the tools and equipment listed below, contract out to perform custom crop services. Instructor must be shown that such service provides adequate income/benefit to the farm enterprise. (1)

TOOLS/EQUIPMENT

Adding Machine
Budgeting Forms
Calculator
Equipment Depreciation Schedules
Interest Rates (Lending Services)

PERFORMANCE GUIDE

1. Itemize equipment needs.
2. List purchase cost for each piece of equipment minus salvage value.
3. Work out economic analysis (on an acre or time basis).
   a. Useable life period for each piece of equipment.
   b. Investment cost.
   c. Interest charged of money invested.
   d. Total equipment cost.
   e. Charge for labor furnished.
   f. Supplies furnished.
   g. Road travel costs.
   h. Repair and maintenance costs.
   i. Insurance protection (liability, accident and casualty).
4. Select feasible contractual terms.
   a. Provision for collection and/or credit policy.
5. Obtain contract to perform custom crop services.

Duty: MANAGING THE CROP PROGRAM

Task: Develop crop marketing plan

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24. PERFORMANCE OBJECTIVE

Given the surplus crop or acreage opportunities with the profit potential and the tools and equipment listed below, develop crop marketing plan. Instructor must agree that plan is feasible and produces maximum profit to the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Publications, Crop-Related
Budgeting Information and Materials
Calculator
Complete Farm Management Information Resource
Department of Agriculture Crop and Livestock Information Handbook
Farm Produce Price List

PERFORMANCE GUIDE

1. Assess surplus quantities of crops on the farm.
2. Review potential for more profitable, marketable crop.
3. Review alternative marketing strategies.
   a. Investigate cash crop opportunities.
   b. Use of surplus for livestock feed.
4. Develop most advantageous crop marketing plan.

Duty: MANAGING THE CROP PROGRAM

Task: Purchase crop insurance

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25. PERFORMANCE OBJECTIVE

Given percentage costs, susceptibility and the tools/equipment listed below, purchase crop insurance. Instructor must be satisfied that the kind and amount of crop insurance selected is appropriate for the risk involved. (1)

TOOLS/EQUIPMENT

Hazard Reporting Publications
Protection Insurance Rates Publications
State Statistical Reporting Service Publications
Weather Bureau Publications

PERFORMANCE GUIDE

1. Review principles of risks and uncertainty.
2. Assess type of risk involved for the crop.
3. Assess the cost in terms of percentage of crop value.
4. Assess susceptibility of the crop in relation to risk period.
5. Assess financial capability to withstand the risk and degree of loss.
6. Assess sources (sellers) of insurance.
7. Obtain interpretation of insurance coverage.
8. Select insurance agent/company.
9. Select kind and amount of protection desired.
10. Purchase kind and amount of insurance protection desired.

Duty: MANAGING THE CROP PROGRAM

Task: Apply for collection on insured crops

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26. PERFORMANCE OBJECTIVE

Provided crop damage and insurance contract for same and the tools/equipment listed below, apply for collection on insured crops. After review of damage report, instructor must confirm that claim describes actual damage.

TOOLS/EQUIPMENT

Calculator
Publications on Loss Compilations (Per Acre)

PERFORMANCE GUIDE

1. Review damage.
2. Contact insurance agent.
3. Accompany insurance adjustor assessing the damage.
4. Complete required insurance forms.
5. Submit required insurance forms for collection.

Duty: MANAGING THE CROP PROGRAM

Task: Develop plan for purchase and operation of irrigation system

---

27. PERFORMANCE OBJECTIVE

Given land use and cropping plan, water availability, sources of water, necessary permits, schedule of irrigation needs and maintenance services and the tools/equipment listed below, develop plan for purchase and operation of irrigation system. Instructor must agree that plan and purchase will provide economic returns to the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Computer Programming Service
Irrigation Guides
Moisture Tester

PERFORMANCE GUIDE

1. Review land use plan, cropping plan.
2. Assess water availability.
3. Analyze sources of water.
4. Review feasibility of irrigation systems.
5. Compare feasible alternate irrigation systems.
6. Obtain necessary irrigation permits (Department of Natural Resources).
7. Assess additional labor requirements.
8. Assess financial implications.
9. Complete necessary financing arrangements.
10. Prepare schedule of irrigation needs for each crop.
11. Prepare schedule of irrigation maintenance services.
12. Develop plan for operation of irrigation system.
13. Purchase irrigation system.

Duty: MANAGING THE CROP PROGRAM

Task: Develop plan for fertilizer need

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28. PERFORMANCE OBJECTIVE

Provided a soil sample analysis of available nutrients, cropping plan of the previous and current year, crop nutrient needs, manure application and tools/equipment listed below, develop a plan of fertilizer needs. Plan must include allowable credits from previous crop, organic matter release and air pollution fallout considerations. Instructor must confirm the fertilization plan is correct and economically justified for maximum profit under typical conditions of the farm enterprise. (1)

TOOLS/EQUIPMENT

Diagnostic Lab Tests
Fertilizer/Agriculture Publications
Fertilizer Price Lists

PERFORMANCE GUIDE

1. Review cropping plan of previous and current years.
2. Obtain analysis of soil samples.
3. Analyze crop nutrient needs.
4. Analyze yield goals.
5. Assess fertilizer needs.
6. Evaluate fertilizer costs as it relates to yields.
7. Develop plan for fertilizer needs.

Duty: MANAGING THE CROP PROGRAM

Task: Develop plan for pesticide need

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29. PERFORMANCE OBJECTIVE

Given current cropping plans, current crop pest information, current pesticide information, availability and cost of materials and/or contract for custom application and the tools/equipment listed below, develop a plan for pesticide need. Instructor must confirm that the plan will provide needed control with minimum environmental damage. (1)

TOOLS/EQUIPMENT

Calculator
Current Media and Publications (Pesticide Information)
Records for Previous Crop Year

PERFORMANCE GUIDE

1. Review cropping plan for current year.
2. Assess need for pesticides.
3. Assess costs of pesticide application.
4. Compare self-application to contract application (costs, time, efficiency, etc.).
5. Contact suppliers for price, availability, quality and quantity.
6. Develop plan for pesticide need.

Duty: MANAGING THE CROP PROGRAM

Task: Develop plan for seed/plant needs

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30. PERFORMANCE OBJECTIVE

Provided cropping plans, price and availability of seeds/plants and the tools/equipment listed below, develop plan for seed/plant needs. Instructor must be satisfied that crop selection, variety selection and planting rate plans agree with current conditions and the seed/plant needs of the farm enterprise. (1)

TOOLS/EQUIPMENT

Appropriate Seed/Plant Agriculture Publications
Calculator
Crop Record Book

PERFORMANCE GUIDE

1. Review cropping plans for current year.
2. Assess quantity and variety of seed/plant needs.
3. Obtain comparison yield trail results.
4. Contact suppliers for price, availability, quality and quantity of seeds and plants.
5. Develop plan for seed/plant needs.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Develop livestock program plan (selection of types, breeds, grades, numbers, etc.)

---

31. PERFORMANCE OBJECTIVE

Given the farm's crop acres and yield ability, inventory of facilities, labor and equipment and the tools/equipment listed below, develop livestock program plan. Instructor must confirm that the livestock program plan meets feed needs and facility requirements and is appropriate to available labor of the farm enterprise. (1)

TOOLS/EQUIPMENT

Budget
Calculator
Computer Service
Livestock Enterprise Publications

PERFORMANCE GUIDE

1. Review zoning laws.
2. Assess prevailing climate.
3. Assess amount of feed available.
4. Assess available facilities.
5. Assess available equipment.
6. Assess available labor.
7. Develop livestock program plan.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Develop plan for raising young stock

---

32. PERFORMANCE OBJECTIVE

Given costs and possible returns and the tools/equipment listed below, develop a plan for raising young stock. Instructor must agree that plan will provide young stock with known genetic values, control of rearing program, reduced danger of disease and parasite control, and establish costs of replacements. (1)

TOOLS/EQUIPMENT

Calculator
United States Department of Agriculture Publications (Young Stock)

PERFORMANCE GUIDE

1. Assess need for young stock.
2. Assess housing, feeding and equipment needs.
3. Assess personnel available for care.
4. Develop variable and fixed costs.
5. Assess possible returns.
6. Develop plan for raising young stock.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Develop budgets for changing the livestock program

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33. PERFORMANCE OBJECTIVE

Provided with previous financial records, zoning laws, economic feasibility study and the tools/equipment listed below, develop budget for changing the livestock program. Instructor must be satisfied that the budget reflects a needed change and will benefit the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Livestock Publications
Budget Forms
Calculator
Farm Records

PERFORMANCE GUIDE

1. Review previous years' financial records.
2. Analyze marketing forecasts.
3. Review alternative livestock programs.
4. Review implication of zoning laws.
5. Review economic feasibility and profitability.
   a. Additional housing needs.
   b. Additional equipment needs.
   c. Additional labor needs.
6. Develop budget for changing the livestock program.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Develop plan for livestock feeding program

---

34. PERFORMANCE OBJECTIVE

Given a livestock component of a farm enterprise and the tools/equipment listed below, develop plan for livestock feeding program. Instructor must be satisfied that marketing feed through livestock is profitable and that feed requirements of livestock are correct and available for the livestock feeding program. (1)

TOOLS/EQUIPMENT

Agriculture Livestock Feeding Publications
Budget Guides
Calculator
Record Books

PERFORMANCE GUIDE

1. Assess number of livestock units.
2. Assess length of time needed to carry livestock units.
3. Assess total feed needed.
4. Assess available amounts of feed.
   a. Amount to be purchased.
   b. Alternate sources of purchases.
5. Develop inventory control mechanism for feed crops.
6. Develop plan for livestock feeding program.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Develop livestock/livestock products marketing plan

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35. PERFORMANCE OBJECTIVE

Given livestock/livestock products component of farm enterprise and the tools/equipment listed below, develop livestock/livestock products marketing plan. Instructor must be satisfied that plan will yield the best feasible return to the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Livestock Marketing Publications
Livestock Products Marketing Publications
Radio/Television
Telephone

PERFORMANCE GUIDE

1. Assess marketing strategies.
2. Identify strategies appropriate to farm enterprise.
   a. Cash-marketing.
   b. Futures marketing.
   c. Selling breeding stock, etc.
3. Assess number of livestock to be marketed.
4. Assess livestock products to be marketed.
5. Identify available markets.
6. Identify most profitable market.
   a. Assess capital gains tax advantages.
7. Assess livestock/livestock products transportation needs.
8. Develop livestock/livestock products marketing plan.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Market livestock/livestock products

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36. PERFORMANCE OBJECTIVE

Given a livestock/livestock products component of a farm enterprise and the tools/equipment listed below, market livestock/livestock products. Instructor must agree that methods of marketing livestock/livestock products will produce maximum economic return to the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Current Market Quotations and Market History
Livestock Costs and Budgets
Marketing Information

PERFORMANCE GUIDE

1. Assess various marketing alternatives.
2. Determine market goals and objectives.
3. Evaluate markets.
   a. Follow livestock market news.
   b. Study seasonal and cyclical market variations.
   c. Study time and locational market variations.
   d. Study grade market variations.
   e. Study transportation costs of various carriers.
   f. Study hedging and forward contracts.
   g. Study shrinkage factors.
   h. Study "basis" of various markets.
   i. Study market service and commission costs.
   j. Study marketing orders.
4. Calculate production costs.
5. Calculate breakeven information.
6. Select marketing method consistent with economic information and goals.
7. Produce for market requirements.
8. Market livestock/livestock products.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Contract for breeding services

37. PERFORMANCE OBJECTIVE

Given a need for breeding services, information about available breeding services and the tools/equipment listed below, contract for breeding services. Instructor must confirm that contract will provide breeding efficiency, genetic improvement and lower reproductive diseases in the farm livestock enterprise. (1)

TOOLS/EQUIPMENT

Listing of Available Breeding Services
Listing of Breeders with Stock for Sale
Sire Summaries

PERFORMANCE GUIDE

1. Assess need for breeding services.
2. Select required breeding services.
3. Budget for breeding services.
4. Locate competent breeding service.
5. Complete detail of breeding service agreement.
6. Obtain contract for breeding service.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Enroll in livestock improvement program

---

38. PERFORMANCE OBJECTIVE

Given the need for a livestock improvement program, information about services available and the tools/equipment listed below, enroll in a livestock improvement program. Instructor must confirm that improvement program will provide the basis for selection and added profit to the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture/Livestock Publications
Listing of Available Livestock Improvement Programs

PERFORMANCE GUIDE

1. Assess livestock improvement program needs.
2. Determine availability of livestock improvement program.
3. Select improvement program appropriate to needs.
4. Budget for livestock improvement program.
5. Enroll in livestock improvement program.

Duty: MANAGING THE LIVESTOCK PROGRAM

Task: Purchase livestock insurance

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39. PERFORMANCE OBJECTIVE

Given the need for livestock insurance, information about available insurance and the tools/equipment listed below, purchase livestock insurance. Instructor must agree that insurance provides coverage appropriate to the risks of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture/Livestock Publications
Insurance Information/Publications
Risk and Uncertainty Information/Publications

PERFORMANCE GUIDE

1. Assess livestock insurance needs.
2. Study the concepts of risk and uncertainty.
3. Determine fair market value of livestock.
4. Determine various insurance programs available.
5. Determine true cost of insurance program.
6. Budget for insurance needs.
7. Select appropriate insurance.
8. Purchase appropriate livestock insurance.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Develop budgets for changing the machinery and equipment program

40. PERFORMANCE OBJECTIVE

Given a need for changing machinery and equipment and the tools/equipment listed below, develop budgets for changing the machinery and equipment program. Instructor must agree that the budgets will reduce costs and provide timely availability of equipment to the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture/Machinery/Equipment Publications
Calculator
Custom Rate Guides
Depreciation Schedules
Rent/Lease Guides

PERFORMANCE GUIDE

1. Inventory present stock of machinery.
2. Inventory condition of present stock of machinery.
3. Identify machinery needs.
4. Calculate cost of present and potential machinery on a per-acre basis.
5. Prepare budget for present stock of equipment, repair, and potential equipment acquisitions.
   a. Develop least-cost machinery selection information.
6. Compare costs.
   a. Assess labor requirements of each alternative.
   b. Assess projected returns for each alternative.
7. Determine breakeven status.
8. Select alternatives appropriate to farm operations.
   a. Custom hire.
   b. Lease.
9. Develop budget changes.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Prepare inventory of farm machinery and equipment

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41. PERFORMANCE OBJECTIVE

Given farm machinery and equipment and the tools/equipment listed below, prepare inventory of farm machinery and equipment. Instructor must agree that inventory accurately describes farm machinery and equipment of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Machinery/Equipment Publications
Calculator
Dealers Guide Book
Depreciation Schedules
Equipment Record Books
Insurance Policy(s)
Typewriter

PERFORMANCE GUIDE

1. List machine and equipment according to purpose and use:
   a. Identify name of machine.
   b. Identify manufacturer.
   c. Identify year, model, size and serial number.
2. Assess fair market value for each item.
3. Verify inventory list, checking for items that may be off the premises.
4. Prepare inventory of farm machinery and equipment.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Trade farm machinery and equipment

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42. PERFORMANCE OBJECTIVE

Provided farm machinery and equipment, manufacturer guarantee, statement of dealer service and tools/equipment listed below, complete trade agreement for farm machinery and equipment. Instructor must agree that trade is beneficial to the farm business enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Complete Farm Management Informational Resource
Depreciation Schedules
Farm Equipment Catalog and Prices
Farm Management Service Publications
Income Tax Guides

PERFORMANCE GUIDE

1. Assess annual usage of machine.
2. Compare total usage against recommended use life.
3. Determine when machine should be replaced.
4. Determine replacement cost of machine.
5. Assess manufacturer's guarantee and dealer service.
6. Obtain trade agreement.
7. Complete trade agreement.
8. Trade farm machinery and equipment.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Secure machinery and equipment by purchase, rent or lease

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43. PERFORMANCE OBJECTIVE

Given a machinery/equipment component of a farm enterprise and the tools/equipment listed below, secure machinery and equipment by purchase, rent or lease. Instructor must confirm that secured machinery and equipment is advantageous to the farm business enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Machinery/Equipment Publications
Budget Forms
Calculator

PERFORMANCE GUIDE

1. Assess machinery and equipment needs.
2. Assess ownership cost of machinery and equipment.
3. Assess cost for rent or lease of machinery and equipment.
4. Assess present cash flow ability.
5. Select most profitable alternative.
6. Secure machinery and equipment.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Prepare inventory of machinery and equipment repair parts, fuel, oil and grease

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44. PERFORMANCE OBJECTIVE

Given access to lubricants, grease, fuel and replacement parts and the tools/equipment listed below, prepare inventory of machinery and equipment repair parts, fuel, oil and grease. Instructor must agree that inventory accurately reflects stock of machinery and equipment repair parts, fuel, oil and grease. (1)

TOOLS/EQUIPMENT

Farm Equipment Catalogs
Farm Supply Catalogs
Machinery/Operator's Manuals
Service Records

PERFORMANCE GUIDE

1. Identify parts for each machine.
2. Identify lubricants, grease and fuel.
3. Prepare inventory of parts, fuel, oil and grease.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Purchase fuel, oil and grease for machinery/equipment

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45. PERFORMANCE OBJECTIVE

Provided records revealing previous consumption and the tools/equipment listed below, contract for supply of fuel, oil and grease. Instructor must be satisfied that contract/purchase will provide fuel, oil and grease for machinery/equipment as it is needed. (1)

TOOLS/EQUIPMENT

Grades of Fuel, Oil and Lubricant Offered by Supplier(s)
Operator's Manual of Machine to be Serviced
Service Records

PERFORMANCE GUIDE

1. Review previous consumption.
2. Select grades that will be needed.
3. Assess the amount of each grade needed.
4. Evaluate potential sources of supply.
5. Select provider of goods.
6. Contract for/purchase fuel, oil and grease for machinery/equipment.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Purchase machinery/equipment repair parts

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46. PERFORMANCE OBJECTIVE

Given the need for machinery/equipment repair parts and the tools/equipment listed below, purchase machinery/equipment repair parts. Instructor must confirm that the repair parts will accommodate the machinery/equipment of the farm enterprise. (1)

TOOLS/EQUIPMENT

Farm Equipment Catalog
Farm Supply Catalog
Operator's Manual

PERFORMANCE GUIDE

1. Assess need for machinery/equipment repair parts.
2. Identify part(s) needed.
3. Assess replacement alternatives.
4. Determine number of replacement parts to keep on hand.
5. Select reliable supplier.
6. Purchase needed repair parts.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Purchase welding supplies

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47. PERFORMANCE OBJECTIVE

Given machinery to be welded and the tools/equipment listed below, purchase welding supplies. Instructor must agree that purchase will provide needed welding supplies and minimum "down-time" of farm operations. (1)

TOOLS/EQUIPMENT

Farm Supply Catalogs
Operator's Manual for Welder
Train Journals

PERFORMANCE GUIDE

1. Prepare inventory of welding and brazing rods, acetylene, oxygen and other welding supplies.
2. Determine kinds, types and shelf life of welding and brazing rods needed for repair of machinery.
3. Prepare list of welding supplies needed.
4. Compare available prices of welding supplies.
5. Select reliable supplier.
6. Purchase welding supplies.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Purchase machinery and equipment insurance

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48. PERFORMANCE OBJECTIVE

Given review of insurance needs and the tools/equipment listed below, purchase machinery and equipment insurance. Instructor must agree that insurance will provide protection needs for risk involved in the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Insurance Publications
Calculator

PERFORMANCE GUIDE

1. Assess machinery and equipment insurance needs.
2. Review comprehensive personal liability insurance coverage.
3. Assess physical damage insurance.
4. Assess property and fire insurance.
5. Assess deductible policy savings.
6. Assess coverage combining liability and fire insurance with extended coverage.
7. Select appropriate coverage.
8. Contract for/purchase machinery and equipment insurance.

Duty: MANAGING THE MACHINERY AND EQUIPMENT PROGRAM

Task: Develop plan for machinery and equipment maintenance program

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49. PERFORMANCE OBJECTIVE

Given an inventory list and the tools/equipment listed below, develop plan for machinery and equipment maintenance program. Instructor must confirm that plan will provide the machinery and equipment in running order when it is needed. (1)

TOOLS/EQUIPMENT

Appropriate Mechanic's Tools
Checklist
Clip Board
File
Operator and Service Manuals
Service Records from Dealer/Supplier

PERFORMANCE GUIDE

1. Designate maintenance/service area.
2. Review inventory list for machinery and equipment items.
3. Develop file of operators and service manual for each item.
4. Develop a daily and/or periodic check and inspection list for each item.
5. Develop a maintenance and service record for each item.
6. Post checklist and service record in a location convenient for use.
7. Periodically check inventory of commonly used parts.
8. Develop plan for machinery and equipment maintenance program.

Duty: MANAGING THE FARM BUILDINGS

Task: Develop a plan for expansion/new farm buildings

50. PERFORMANCE OBJECTIVE

Given the tools/equipment listed below, develop a plan for expansion/ new farm buildings. Instructor must confirm that the plan will add to the profit and ability of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Farm Building Publications
Budget Forms (University Extension)
Calculator
Plan Service for Facility Planning

PERFORMANCE GUIDE

1. Assess the need for expansion/new farm buildings.
2. Inventory existing facilities.
3. Determine capacity, adaptability, and alternate use.
4. Assess cost of repair, remodeling and expansion of existing facilities.
5. Assess cost of replacement with new facilities.
6. Develop partial budget information.
7. Determine profitability and repayment factors of facilities.
8. Select most profitable alternative.
9. Plan for cash flow ability to service money demands for purchase and operation.
   a. Evaluate investment credit advantages.
   b. Evaluate implications of disposal.
10. Develop a plan for expansion/new farm buildings.

Duty: MANAGING THE FARM BUILDINGS

Task: Develop plan for repairing/remodeling/improving farm buildings

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51. PERFORMANCE OBJECTIVE

Given the tools/equipment listed below, develop a plan for repairing/remodeling/improving farm buildings. Instructor must confirm that plan will provide efficient and economic use of farm buildings. (1)

TOOLS/EQUIPMENT

Agriculture Farm Building Publications
Budget Forms
Calculator
Plan Service for Facility Planning

PERFORMANCE GUIDE

1. Review construction codes.
2. Assess needs for repairing/remodeling/improving farm buildings.
3. Examine alternatives to improving farm buildings.
4. Assess use-efficiency of present facilities.
5. Develop plans for optimum improved use.
6. Assess costs of improvements.
   a. Evaluate investment credit advantages.
7. Develop partial budget information.
8. Determine ability to pay for improvements.
9. Develop feasible plan for repairing/remodeling/improving farm buildings.

Duty: MANAGING THE FARM BUILDINGS

Task: Acquire buildings by purchase, rent, lease, etc.

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52. PERFORMANCE OBJECTIVE

Given the cost of purchase, rental, lease, etc., and the tools/equipment listed below, acquire buildings by purchase, rent, lease, etc. Instructor must confirm that acquisition of buildings and method chosen is most suitable to the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Rent/Lease/Cost Publications
Calculator
Contracts for Purchase, Rental, Lease, etc.

PERFORMANCE GUIDE

1. Assess building needs.
2. Assess cost of purchase, rental, lease, etc.
3. Develop partial budget analysis for asset turnover rate and profit margin.
4. Review present financial resources.
5. Compare methods of acquisition.
6. Select most profitable method of acquisition.
7. Acquire buildings by most profitable method of acquisition.

Duty: MANAGING THE FARM BUILDINGS

Task: Purchase building supplies (paint, cleaners, nails, etc.)

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53. PERFORMANCE OBJECTIVE

Provided a list of needed supplies and the tools/equipment listed below, purchase building supplies. Instructor must confirm that purchases will provide supplies when needed. (1)

TOOLS/EQUIPMENT

Calculator
Farm Supply Catalogs
List of Sources of Supply (Dealer, Merchant)

PERFORMANCE GUIDE

1. Assess building supplies needed.
2. Select supplies appropriate to the farm.
3. Purchase building supplies.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record depreciation

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54. PERFORMANCE OBJECTIVE

Provided farm records and tools/equipment listed below, calculate and record depreciation. Instructor must confirm that calculations and recordings are accurate and reflect the depreciation method most advantageous to the farm enterprise for the current year. (1)

TOOLS/EQUIPMENT

Agriculture Depreciation Publications
Calculator
Farmers' IRS Income Tax Guide
IRS Publications

PERFORMANCE GUIDE

1. Define terms in calculating depreciation.
2. Determine depreciation records needed for farm business.
3. List depreciation methods available.
4. Compare advantages and disadvantages of each method.
5. Select most advantageous method.
6. Using selected method, calculate and record depreciation.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record net worth of farm business

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55. PERFORMANCE OBJECTIVE

Given the tools/equipment listed below, calculate and record net worth of farm business. Instructor must confirm that calculations and recordings measure net worth gain from productivity on a cost basis and net worth at market value. (1)

TOOLS/EQUIPMENT

Calculator
Complete Farm Business Financial Records
Inventories

PERFORMANCE GUIDE

1. Assess assets:
   a. List all property.
   b. Assign fair market value on all property.
2. Determine liabilities:
   a. List all obligations.
   b. Record amount of each obligation.
3. Calculate and record net worth of farm business.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record labor income

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56. PERFORMANCE OBJECTIVE

Given the tools/equipment listed below, complete calculation and record labor income. Instructor must agree that calculations and recordings reflect the exact amount of labor income generated by farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Labor Publications
Calculator
Farm Business Financial Records

PERFORMANCE GUIDE

1. Review definitions of terms used in calculation of labor income.
2. Assign a rate of return on farm investment.
3. Assign a management payment.
4. Review records needed to calculate labor income.
5. Review calculations of labor income.
6. Calculate labor income.
7. Record labor income.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record management income

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57. PERFORMANCE OBJECTIVE

Given the tools/equipment listed below, calculate and record management income. Instructor must agree that calculations and recordings reflect the exact amount of management income generated in farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Management Publications
Calculator
Farm Business Management Records

PERFORMANCE GUIDE

1. Review definition of terms used in the calculation of management income.
2. Assign a rate of return on farm investment.
3. Assign a labor income.
4. Review records needed to calculate management income.
5. Review calculations of management income.
6. Calculate management income.
7. Record management income.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Complete a comparative trend analysis table

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58. PERFORMANCE OBJECTIVE

Provided access to a definition of terms used in a comparative trend analysis table and the tools/equipment listed below, complete a comparative trend analysis table. Instructor must agree that the comparative trend analysis table reflects the trends in the farm business in the areas of increases/decreases, net worth, enterprise productivity and profit or loss. (1)

TOOLS/EQUIPMENT

Agriculture Finance Publications
Calculator
Comparative Trend Analysis Table, Sample Of
Complete Financial Records of the Farm Business

PERFORMANCE GUIDE

1. Review terms used in the preparation of a comparative trend analysis table.
2. Review financial statements from past several years:
   a. Net worth statements.
   b. Profit and loss statements.
   c. Livestock and crop production records.
3. Complete a comparative trend analysis table.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Complete a farm profit and loss statement

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59. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, complete a farm profit and loss statement. Instructor must confirm that statement accurately reflects the farm's profits and losses. (1)

TOOLS/EQUIPMENT

Agriculture Finance Publications
Appropriate Financial Forms
Calculator
Complete Farm Business Financial Records

PERFORMANCE GUIDE

1. Review procedures for calculating and recording cash income and expenditures.
2. Review procedures for calculating and recording inventories and depreciation schedules.
3. Determine method of valuation for unpaid family labor and farm produce used at home.
4. Review a farm profit and loss form.
5. Complete farm profit and loss statement.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record operating margin

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60. PERFORMANCE OBJECTIVE

Provided access to complete records of income and expenses for a specific unit of operation and the tools/equipment listed below, calculate and record operating margin. Instructor must confirm that calculations and recordings accurately reflect the operating margin for the specific unit of the farm business enterprise. (1)

TOOLS/EQUIPMENT

Farm Record Book
Summary of Net Operating Margin of Farms

PERFORMANCE GUIDE

1. Review completed record of income and expenses for a specific unit.
2. Subtract total expenses from total income.
3. Enter the outcome of income minus expenses into operating margin space.
4. Calculate and record operating margin for specified unit.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record net cash operating income for a year

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61. PERFORMANCE OBJECTIVE

Provided access to farm records and the tools/equipment listed below, calculate and record net cash operating income for a year. Instructor must agree that calculations and recordings accurately reflect net cash operating income for the farm business. (1)

TOOLS/EQUIPMENT

Agriculture Finance Publications
Calculator
Complete Farm Records
Farm Records Summary

PERFORMANCE GUIDE

1. Determine farm receipts and operating expenses for the year.
2. Subtract cash expense for the year from cash income for the year.
3. Record net cash operating income for the year.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record capital gains or losses

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62. PERFORMANCE OBJECTIVE

Provided access to sale information and the tools/equipment listed below, calculate and record capital gains and losses. Instructor must confirm that calculations and recordings reflect qualifying capital gain or loss tax benefits to the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Farmer's Tax Guide
IRS Bulletins
Tax Reporting Forms

PERFORMANCE GUIDE

1. Evaluate nature of the sale.
2. Review IRS code sections.
3. Select appropriate reporting methods.
4. Calculate and record capital gains and losses.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record personal and farm share of expense

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63. PERFORMANCE OBJECTIVE

Provided access to farm expense records and the tools/equipment listed below, calculate and record personal and farm share of expense. Instructor must confirm that calculations and assignments reflect the actual expense allocation for the farm enterprise. (1)

TOOLS/EQUIPMENT

Calculator
Farmer's Tax Guide
IRS Agriculture Publications

PERFORMANCE GUIDE

1. Determine expense involved in both personal and business areas.
2. List non-deductible personal living and family expenses.
3. Segregate the percent of farm share of these expenses.
4. Calculate and record personal and farm share of expense.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record monthly/yearly farm receipts

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64. PERFORMANCE OBJECTIVE

Provided monthly/yearly farm receipts and the tools/equipment listed below, calculate and record monthly/yearly farm receipts. Instructor must be satisfied that calculations are accurate and that recordings reflect all receipts of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Finance Publications
Calculator
Farm Record Books

PERFORMANCE GUIDE

1. Identify record keeping methods available.
2. Select record keeping method that best fits farm business needs.
3. Identify information needed for selected system.
4. Calculate monthly/yearly farm receipts.
5. Record/transmit calculations to record books or accounting service.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Calculate and record monthly/yearly farm operating expenses

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65. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, calculate and record monthly/yearly farm operating expenses. Instructor must be satisfied that calculations and recordings are accurate and that they include all the operating expenses for the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Finance Publications
Calculator
Farm Record Books

PERFORMANCE GUIDE

1. Identify record keeping methods available.
2. Select record keeping method that best fits farm business needs.
3. Identify information needed for selected systems.
4. Calculate monthly/yearly farm operating expenses.
5. Record/transmit data to record books or accounting service.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Balance bank statements

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66. PERFORMANCE OBJECTIVE

Provided access to the tools/equipment listed below, balance bank statements. Instructor must be shown that bank statement and checkbook balance reconcile. (1)

TOOLS/EQUIPMENT

Bank Statements
Calculator
Cancelled Checks
Checkbook
Checkbook Deposit Receipts

PERFORMANCE GUIDE

1. Obtain statement from bank.
2. Arrange deposit slips in chronological order.
3. Check statement for recording of deposits.
4. Arrange checks in numerical order.
5. Check statement as to recording of checks.
6. Compare bank balance total with checkbook total.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Develop and negotiate credit plan for the farm business

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67. PERFORMANCE OBJECTIVE

Provided with the tools/equipment listed below, develop and negotiate credit plan for the farm business. Instructor must be satisfied that amount of credit is justified and loan repayment is within cash flow ability of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Credit Publications
Calculator
Cash Flow Statement
Comparative Trend Analysis Sheet
Net Worth Statement
Profit/Loss Statement

PERFORMANCE GUIDE

1. Determine need for credit plan for farm business.
2. Complete financial statements:
   a. Net worth statement.
   b. Profit/loss.
   c. Cash flow statement.
   d. Comparative standard analysis sheet.
3. Identify items for which credit will be needed.
4. Assess providers of lending services.
5. Select provider of lending service.
6. Develop credit plan for the farm business.
7. Negotiate credit.

Duty: MANAGING FINANCES OF THE FARM BUSINESS

Task: Develop plan for bestowing the estate

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68. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, develop plan for bestowing the estate. Instructor must confirm that all resources of the farm enterprise have been included in the plan and that the plan is compatible to family and farm enterprise goals. (1)

TOOLS/EQUIPMENT

Agriculture Estate Publications
Complete Financial Records

PERFORMANCE GUIDE

1. Determine assets, liabilities, and net worth.
2. Identify heirs and alternative heirs.
3. Identify estate goals.
4. Obtain legal services.
5. Review alternative methods of bestowal.
6. Select appropriate alternative.
7. Contract for bestowal.
8. File documents in appropriate, accessible places.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Fill out income tax form: Income or Loss Schedule

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69. PERFORMANCE OBJECTIVE

Provided with records of farm income, farm expense and the tools/equipment listed below, complete income tax form Income or Loss Schedule. Instructor must confirm that completed schedule includes all income or loss items of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Farmer's Tax Guide
IRS Capital Gains Form
IRS Farm Schedule
IRS Investment Credit Form
Record Books

PERFORMANCE GUIDE

1. Record totals of farm income.
2. Record totals of farm expense.
3. Compute gain or loss.
4. Enter in appropriate spaces on farm business income or loss schedule.
5. Transfer information to other tax forms.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Fill out federal income tax capital gains or loss schedule

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70. PERFORMANCE OBJECTIVE

Provided records of capital gains or losses, short and long term capital gains or losses and the tools/equipment listed below, complete federal income tax capital gains or loss schedule. Instructor must be satisfied that completed schedule includes all capital gain or loss items of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Farmer's Tax Guide
IRS Capital Gains Form
Record Books

PERFORMANCE GUIDE

1. Record sales of all eligible items for capital gains or loss.
2. Record purchase of eligible items.
3. Record improvements made on eligible items since purchase.
4. Record number of months eligible items are held.
5. Assess short or long term capital gains or losses for eligible items.
6. Record information on proper tax schedule.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Fill out federal income tax investment credit schedule

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71. PERFORMANCE OBJECTIVE

Provided items and records subject to investment credit and the tools/equipment listed below, complete federal income tax investment credit schedule. Instructor must be satisfied that completed schedule includes all investment credit items of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Farmer's Tax Guide
IRS Investment Credit Schedule
Record Books

PERFORMANCE GUIDE

1. Record qualified investment and realistic life of items subject to investment credit.
2. Compute investment credit appropriate to item(s) on investment credit schedule.
3. Complete records of sales of items subject to investment credit.
4. Record information in appropriate spaces on income tax investment credit schedule.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Fill out federal income tax FICA schedule

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72. PERFORMANCE OBJECTIVE

Provided farm income eligible for FICA, farm gain or minimum and the tools/equipment listed below, complete federal income tax FICA schedule. Instructor must confirm that completed schedule includes all FICA-related items of the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Farmer's Tax Guide
IRS FICA Schedule
Record Books

PERFORMANCE GUIDE

1. Assess farm income eligible for FICA taxes.
2. List farm income eligible for FICA taxes.
3. Calculate FICA taxes due.
4. Record information in proper spaces on FICA schedule.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Complete federal income task form 1040

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73. PERFORMANCE OBJECTIVE

Provided completed federal tax schedules, federal income tax form 1040 and the tools/equipment listed below, complete federal income tax form 1040. Instructor must confirm that completed form includes all income information of the farm enterprise and that tax due/refund request is correct. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Completed Federal Income Tax Forms and Schedules
Farmer's Tax Guide
Record Books

PERFORMANCE GUIDE

1. Obtain completed federal income tax schedules.
2. Transfer bottom line figures from:
   a. Farm income or loss schedule.
   b. Capital gains or loss schedule.
   c. Investment credit schedule.
   d. FICA schedule.
3. Enter "other" income in appropriate boxes.
4. Calculate total income and deductions.
5. Calculate taxable income.
6. Compute tax due (or refund).
7. Record information in correct spaces on tax forms.
8. Request refund or enclose check.
9. Attach W-2 forms to federal income tax form.
10. Send completed tax form to appropriate tax office.

Duty: MANAGING TAXES FOR THE FARM BUSINESS

Task: Complete state income tax form

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74. PERFORMANCE OBJECTIVE

Provided completed federal tax forms, appropriate W-2 forms and the tools/equipment listed below, complete state income tax form. Instructor must confirm that the completed form includes all state income tax elements of the farm enterprise and that calculations are without error. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Calculator
Completed Federal Income Tax Forms and Schedules
Farmer's Tax Guide
Record Books

PERFORMANCE GUIDE

1. Transfer amounts listed on federal tax forms to appropriate places on state tax forms.
2. Calculate total income.
3. Calculate total expense.
4. Calculate tax due or refund.
5. Enter information in appropriate boxes on tax forms.
6. Attach check or request refund.
7. Attach W-2 forms to state income tax form.
8. Send completed tax form to appropriate tax office.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Contract for professional management services

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75. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, select and contract for management service. Instructor must agree that professional management service is economically feasible to the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Management Publications
Complete Farm Management Information Resource
Farm Management Service Publications

PERFORMANCE GUIDE

1. Assess professional management service needs.
2. Compare available professional management services.
3. Select appropriate management services.
4. Contract for management services.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Keep crop production records

76. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, keep crop production records. Instructor must confirm that records reflect actual cost per bushel/ton and provide an analysis of profit/loss of the crops in the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Crop Production Publications
Calculator
Record Books

PERFORMANCE GUIDE

1. Review methods of recording crop production.
2. Select method of recording that best meets needs.
3. Assess production costs and expenses.
4. Compute cost per bushel or ton of crop.
5. Record crop production.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Contract for veterinarian services

77. PERFORMANCE OBJECTIVE

Provided livestock and agriculture veterinarian publications, select and contract for veterinarian services. Instructor must agree that contract will provide veterinarian services needed in the farm enterprise. (1)

PERFORMANCE GUIDE

1. Assess need for veterinarian services.
2. Assess veterinarian services available.
3. Select service best suited to needs.
4. Contract for veterinarian services.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Complete livestock records

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78. PERFORMANCE OBJECTIVE

Provided livestock data and the tools/equipment listed below, complete livestock records. Instructor must confirm that records provide data pertinent to the maintenance of livestock in the farm enterprise. Upon demand, farm manager must be able to provide back-up information for any entry in the records. (1)

TOOLS/EQUIPMENT

Agriculture Livestock Publications
Livestock Record Forms
Record Books

PERFORMANCE GUIDE

1. Assess livestock record need.
2. Select categories of recording.
3. Select most convenient method of recording.
4. Make complete entries at the beginning of the year.
5. Make additional entries during the year as appropriate.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Contract for machinery and equipment repair services

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79. PERFORMANCE OBJECTIVE

Provided agriculture machinery and equipment publications, select and contract for machinery and equipment repair services. Instructor must agree that contract will provide repair services needed in the farm enterprise. (1)

PERFORMANCE GUIDE

1. Assess machinery and equipment repair service needs.
2. Assess available providers of service.
3. Select most appropriate provider of services.
4. Contract for machinery and equipment repair services.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Record machinery/equipment services

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80. PERFORMANCE OBJECTIVE

Provided maintenance service records and the tools/equipment listed below, record machinery/equipment services. Instructor must confirm that services record includes financial/tax information and a clear service history. (1)

TOOLS/EQUIPMENT

Agriculture Machinery/Equipment Publications
Calculator
Farm Record Books
Income Tax Guide

PERFORMANCE GUIDE

1. Obtain farm record book.
2. Identify machinery/equipment maintenance services.
3. Record services in record book.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Contract for financial record keeping services

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81. PERFORMANCE OBJECTIVE

Provided the tools/equipment listed below, select and contract for financial record keeping services. Instructor must confirm that the contract includes services needed for the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Financial Publications
Calculator
Record Books
Typewriter

PERFORMANCE GUIDE

1. Assess financial record keeping service needs.
2. Assess financial record keeping services available.
3. Select most appropriate financial record keeping service.
4. Contract for record keeping service.

Duty: PERFORMING GENERAL ADMINISTRATIVE SERVICES

Task: Select tax consultant services

82. PERFORMANCE OBJECTIVE

Provided a complete set of tax records and the tools/equipment listed below, select tax consultant services. Instructor must agree that consultant services are feasible for the farm enterprise. (1)

TOOLS/EQUIPMENT

Agriculture Tax Publications
Farmer's Tax Guide

PERFORMANCE GUIDE

1. Assess tax consultant service needs.
2. Identify source and specialities of consultant services available.
3. Select appropriate consultant service.
4. Contract for consultant service.

APPENDIX A

APPENDIX A

EQUIPMENT BY PERCENTAGE RATING

Equipment Description	Percentage of Members Using	Number of Members Using
Record Books	98.41	124.
Current Periodicals or Magazines	96.83	122.
Portable Record File	95.24	120.
Radio	92.86	117.
Depreciation Schedules	87.30	110.
Farm Produce Price Lists	80.16	101.
Telephone	79.37	100.
Electric Calculator	77.78	98.
Typewriter	77.78	98.
Adding Machine	76.19	96.
Farm Supply Catalogs	72.22	91.
Filing Cabinet	68.25	86.
Hand Calculator	67.46	85.
Desk	56.35	71.
Farm Equipment Catalogs	51.59	65.
Department of Agriculture Crop and Livestock Information Handbook	50.79	64.
Tractor Red Book	45.24	57.
Trade Journals	44.44	56.
Farm Management Service Publications	39.68	50.
University Agriculture Bulletins	36.51	46.
Interest Rate Tables	33.33	42.
Income Tax Guides	31.75	40.
University of Wisconsin Extension Budgeting Materials	30.95	39.
A Complete Farm Management Informational Resource	25.40	32.
Television Set	17.46	22.
Production and Marketing	2.38	3.

APPENDIX B

SOURCES OF STANDARDS

1. Writing Team, State of Wisconsin.

APPENDIX C

STATE-OF-THE-ART LITERATURE

1. Byrd, T. Rick, et al. An Empirical Determination of Tasks Essential to Successful Performance as a Farm Manager. Columbus: Department of Agriculture Education, Ohio State University, 1975.

2. Long, Gilbert A. Clusters of Tasks Performed by Washington State Farm Operators Engaged in Seven Types of Agriculture Production. Pullman: Washington State University, 1968.

3. New York State Department of Education, A Guide for Planning Occupational Programs in Farm Production and Management. Albany: New York State Department of Education, 1970.

4. Occupational Analysis Field Center, U. S. Department of Labor, Job Analysis Schedule - Manager, Farm. Madison: Occupational Analysis Field Center, Department of Industry, Labor and Human Relations, 1977.

5. Reid, Richard A. Profit Maximizing Principles - Instructional Units for Vocational Agriculture. Columbus: Agricultural Education Curriculum Materials Service, Ohio State University, 1970.

6. Vandevalle, Virgil, An Introduction to Farm Management Principles, Bismark: Office of State Supervisors of Vocational Agriculture, 1976.

7. Walters, H. M., Wisconsin Agricultural Statistics, 1976. Madison: Wisconsin Department of Agriculture, 1976.

8. Wisconsin Board of Vocational, Technical and Adult Education, Opportunities Through Vocational, Technical and Adult Education at Career Campuses in Wisconsin. Madison: Wisconsin Board of Vocational, Technical and Adult Education, 1976.

9. Wisconsin County Plat Book, Rockford Map Publishers, Inc., Dept. C., P. O. 6126, Rockford, Illinois, 1978.

10. Wisconsin Department of Public Instruction, "Enrollment Computer Printout", Madison: Wisconsin Department of Public Instruction, 1978.

11. Wisconsin Association of Vocational Agricultural Instructors, Curriculum Guide for Wisconsin High Schools - Vocational Agriculture/Agribusiness. Madison: Wisconsin Department of Public Instruction, 1975.

APPENDIX D

CROSS-REFERENCE TABLE EXPLANATION OF SYMBOLS

The purpose of this table is to cross-reference changes made since compiling the original task inventory and completing the survey of incumbent workers. The information contained in the table is described below. The information is intended primarily for use in computerizing the catalog of performance objectives and performance guides for retrievel by various educational audiences.

1. * By a Task Number, indicates a Performance Objective was not written for this task. Therefore, no descriptor cards are generated. However, stanine value(s) appear under the D.O.T. code. (See No. 5 below regarding stanine value(s).)

2. @ By the Cumulative Performance Objective Number, indicates that supplement materials such as a checklist, accompanies the Performance Objective. Example: Cumulative Performance Objective Number 59@.

3. ( ) With Task Numbers indicate tasks that were combined to generate a Performance Objective. Example A2 (A 8), E23 (F 5, F 8).

4. Divided tasks (Sub-Tasks) are labeled with an a, b, c, etc. Examples: B3a, B3b, B3c.

5. Stanine values are assigned by individual D.O.T.'s to indicate the relative amount of time spent performing the tasks which were converted to objectives. Stanine values range from nine (most amount of time spent) to one (least amount of time spent). Percentages of tasks by time spent which correspond to each stanine value are as follows:

	Cumulative Percent of Total Tasks		Stanine Values
	4.0	(Upper)	9
	7.0		8
	12.0		7
	17.0		6
	20.0	(Middle)	5
	17.0		4
	12.0		3
	7.0		2
	4.0	(Lower)	1
Total Percent	100.0		

CROSS-REFERENCE TABLE OF DUTIES, TASKS AND PERFORMANCE OBJECTIVES

Project Code: 4002
O.E. Code: 01.0104
D.O.T. Code: 180.168-022 (General Farm Manager)
No. of Respondents: 127

Duty/Task	PO/Page Number	Stanine Values Time Spent
A. Obtaining and/or Disposing of the Farm Enterprise		
01 Establish and record personal and family goals . .	1/13	5
02 Establish and record farm financial goals.	2/14	7
03 Develop plan for type and size of farm enterprise	3/15	8
04 Obtain title to farm real estate	4/16	5
05 Complete farm rental/lease agreement	5/17	4
06 (F08) Purchasing building insurance.	6/18	7
07 Purchase liability insurance	7/19	7
08 (F04) Transfer farm ownership.	8/20	4
B. Managing and Supervising the Labor Supply		
01 Develop a plan for amount of labor needed.	9/21	4
02 (B08) Hire and dismiss workers	10/22	4
03 Establish and record pay scale and benefits for workers.	11/23	4
04 Train workers, using a demonstration performance method	12/24	5
05 Develop employee work schedules.	13/25	3
*06 Complete employees work performance records. . . .	---	1
07 Contract for custom service.	14/26	4

	Duty/Task	PO/Page Number	Stanine Values Time Spent
08	(B03) Fire (dismiss) farm workers.	—	2
09	Prepare farm payroll records	15/27	4
C.	Managing the Crop Program		
01	Prepare land use plan (field layouts, rotations, etc.)	16/28	9
02	Prepare plan for cropping program (types, varieties, amounts, etc.).	17/29	9
03	Develop budgets for changing crop program.	18/30	4
04	Prepare inventory of harvested crops	19/31	6
05	Enroll in Agricultural Stabilization Conservation Service (ASCS) Program.	20/32	6
06	Enroll in and review Soil Conservation Service (SCS) practices.	21/33	5
07	(C09) Contract for custom crop production/ harvesting services.	—	3
08	(C10) Contract out to perform custom crop services for others.	—	2
09	(C07) Contract for custom crop production/ harvesting services.	22/34	3
10	(C08) (E05) Contract out to perform custom crop services for others.	23/35	2
11	Develop crop marketing plan.	24/36	3
12	Purchase crop insurance.	25/37	4
13	Apply for collection on insured crops.	26/38	3
*14	Obtain certification for pesticide application . .	—	5
15	(C16) Purchase irrigation system	—	1
16	(C15) Develop plan for purchase and operation of irrigation system.	27/39	2

	Duty/Task	PO/Page Number	Stanine Values Time Spent
17	Develop plan for fertilizer need	28/40	9
18	Develop plan for pesticide need.	29/41	8
19	Develop plan for seed/plant needs.	30/42	8
D.	Managing the Livestock Program		
01	Develop livestock program plan (selection of types, breeds, grades, numbers, etc.).	31/43	9
02	Develop plan for raising young stock	32/44	8
03	Develop budgets for changing the livestock program.	33/45	4
04	Develop plan for livestock feeding program	34/46	8
05	Develop livestock/livestock products marketing plan	35/47	4
06	(D07) Market livestock/livestock products.	36/48	6
07	(D06) Market livestock products.	—	6
*08	Market livestock supplies.	—	2
09	Contract for breeding services	37/49	6
10	Enroll in livestock improvement program.	38/50	6
11	Purchase livestock insurance	39/51	5
*12	Apply for collection on livestock insurance. . . .	—	3
E.	Managing the Machinery and Equipment Program		
01	Develop budgets for changing the machinery and equipment program.	40/52	4
02	Prepare inventory of farm machinery and equipment.	41/53	5
*03	Sell farm machinery and equipment.	—	3
04	Trade farm machinery and equipment	42/54	6

	Duty/Task	PO/Page Number	Stanine Values Time Spent
05	(C10) Rent out/lease out machinery and equipment.	—	2
06	Secure machinery and equipment by purchase, rent or lease.	43/55	6
07	Prepare inventory of machinery and equipment repair parts, fuel, oil and grease	44/56	5
08	Purchase fuel, oil and grease for machinery/ equipment.	45/57	7
09	Purchase machinery/equipment repair parts.	46/58	8
10	Purchase welding supplies.	47/59	5
11	Purchase machinery and equipment insurance	48/60	5
*12	Apply for collection on machinery and equipment insurance.	—	3
13	Develop plan for machinery and equipment maintenance program.	49/61	6
F.	Managing the Farm Buildings		
01	Develop a plan for expansion/new farm buildings. .	50/62	7
02	Develop plan for repairing/remodeling/ improving farm buildings	51/63	8
03	Acquire buildings by purchase, rent, lease, etc. .	52/64	5
04	(A08) Sell buildings	—	1
05	Purchase building supplies (paint, cleaners, nails, etc.)	53/65	7
*06	Prepare inventory of building supplies (paint, cleaners, nails, etc.)	—	3
*07	Prepare inventory of buildings	—	3
08	(A06) Purchasing building insurance.	—	7
*09	Apply for collection on building insurance	—	3

	Duty/Task	PO/Page Number	Stanine Values Time Spent
G.	Managing Finances of the Farm Business		
01	Calculate and record depreciation.	54/66	6
02	Calculate and record net worth of farm business. .	55/67	6
03	Calculate and record labor income.	56/68	4
04	Calculate and record management income	57/69	5
05	Complete a comparative trend analysis table. . . .	58/70	4
06	Complete a farm profit and loss statement.	59/71	6
07	Calculate and record operating margin.	60/72	5
08	Calculate and record net cash operating income for a year	61/73	7
09	Calculate and record capital gains or losses . . .	62/74	6
10	Calculate and record personal and farm share of expense.	63/75	6
11	Calculate and record monthly/yearly farm receipts	64/76	7
12	Calculate and record monthly/yearly farm operating expenses	65/77	7
13	Balance bank statements.	66/78	7
14	(G15) Develop and negotiate credit plan for the farm business.	67/79	6
15	(G14) Negotiate credit	—	6
16	Develop plan for bestowing the estate.	68/80	4
H.	Managing Taxes for the Farm Business		
01	Fill out income tax form: Income or Loss Schedule	69/81	5
02	Fill out federal income tax capital gains or loss schedule	70/82	5
03	Fill out federal income tax investment credit schedule	71/83	5

	Duty/Task	PO/Page Number	Stanine Values Time Spent
04	Fill out federal income tax FICA schedule.	72/84	5
*05	Complete federal income tax partnership/ corporation schedule	—	2
06	Complete federal income tax form 1040.	73/85	5
07	Complete state income tax form	74/86	5
*08	Complete sales tax forms	—	3
*09	Fill out inheritance or gift tax form schedules. .	—	1
I.	Performing General Administrative Services		
01	Contract for professional management services. . .	75/87	4
02	Keep crop production records	76/88	6
03	Contract for veterinarian services	77/89	7
04	Complete livestock records	78/90	7
05	Contract for machinery and equipment repair services	79/91	4
06	Record machinery/equipment services.	80/92	5
*07	Prepare building records	—	3
08	Contract for financial record keeping services . .	81/93	4
09	Select tax consultant services	82/94	6